(c) whether any of the societies in the Trichur Taluk has been visited by him in the aforementioned period of two years ; and if so ,

(d) what is the distance to each such society from his Head-quarters ;

(e) how many societies are there in the Trichur Taluk within a radius of five miles from his Head-quarters ;

(f) whether any of these societies was visited by him during the last two years ; and if so, the date or dates on which each of those societies was visited.

(g) whether there is any rule about the Registrar of Co-operative Societies periodically visiting the several societies under him ?

Rama Varmha Tampuran.—(a) and (b) Lists containing the information areappended *(Appendix I)*.

(c) Yes.

(d), (e), (f) Lists giving the information are appended *(Appendix II.)*

(g) There is no special rule. S. O. No. 37 lays down that the Registrar should be on tour for not less than 2½ months in the half-year.

Panchayat works executed in 1108.

350. Mr. P. Kumaran Ezhuthassan.—Will the Government be pleased to state the items of Panchayat works executed in 1108 but for which there was no provision in the budget ?

Mr. P. V. Raphael.—A list containing the information is appended. *(Appendix III)*.

Mr. P. Raman Menon.—Where did the funds come from?

Mr. P. V. Raphael.—From tender deductions and other savings.

Mr. P. Raman Menon.—What is the approximate amount?

Mr. P. V. Raphael.—I have not totalled it up. But it may come to about Rs. 5,000 or Rs. 6,000.

Mr. P. Raman Menon.—May I know what are the major items from which you wereable to save this Rs. 6,000?

Mr. P. V. Raphael.—I want notice.

Audit of the Accounts and Registers of the Office of the Registrar of Co-operative Societies.

351. Mr. K. T. Mathew.—With reference to Appendix I published in the Council Proceedings, dated 23rd January 1934, will the Government be pleased to state:—

(a) when were the two audit reports referred to in the Report on the audit of the Accounts and Registers of the Office

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of the Registrar of Co-operative Societies for the year 1107 submitted ;

(b) what were the (i) violation of rules (ii) irregularities (iii) mistakes and (iv) remissness pointed out in those reports ;

(c) what action was taken by the Government to prevent on the part of the officer concerned such mistakes and dereliction of duties as detailed in sub-division (b) when they were first brought to light ;

(d) whether he was then advised, cautioned or warned not to commit them again ;

(e) whether any explanation was called for from him ; and if so,

(f) whether the explanation submitted by him when such mistakes, violations of rules, etc., were first brought to his notice be printed and placed on the table ;

(g) whether any explanation was called for from the officer concerned when (i) violations of rules (ii) irregularities (ii) mistakes and (iv) remissness were brought to light a second time ; and if so,

(h) whether the explanation submitted be printed and placed on the table ;

(i) what action was taken by the Government when such irregularities, mistakes, etc., were brought to light a third time ;

(j) whether any explanation was called for from the officer concerned this time also ; and if so,

(k) whether his explanation be printed and placed on the table ;

(l) whether the two audit reports referred to in sub-division (a) be printed and placed on the table ?

Rama Varmha Tampuran.—(a) On the 14th October 1931 (28th Kanni 1107) and 1st March 1932 (18th Kumbham 1107).

(b) The two audit reports are appended, (*Appendix IV.*)

(c) The audit reports were furnished to the Registrar and he was ordered to follow the instructions of the Comptroller of Accounts and to avoid similar mistakes in future.

(d) Please see answer to (c) above.

(e) No.

(f) Does not arise in view of the answer to (e) above.

(g) No. But reports were called for about the action taken by the Registrar for the recovery of the Government loans advanced to certain societies.

(h) Does not arise in view of the answer to (g) above.

(i) The Registrar's explanations were called for on the mistakes and irregularities pointed out in the audit notes.

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(j) Please see answer to (i) above.

(k) Copy of the explanation is appended. (*Appendix IV-A.*)

(l) Please see answer to (b) above.

Regulations in force in the State.

352. Mr. E. Ikkanda Warriar.—Will the Government be pleased to give the following information with regard to the Regulation and the rules framed thereunder.

(1) name and number of the Regulation now in force;

(2) the number of times they were amended;

(3) whether any rules have been framed under them;

(4) if the answer to sub-division (3) is in the affirmative, the number of times they were amended;

(5) list of Regulations and rules not available now for sale in the Government Press?

Mr. Thomas Manjuran.—(1) and (2). The name and number of Regulations in force till the end of the year 1108 are given in Appendix (ii) to the Administration Report for 1108, a copy of which is placed on the Council Table. In the year 1109 the following Regulations were passed:—

1	Regulation I of	1109	The Cochin Amending Regulation
2	Do	II of 1109	The Cochin Telegraph Protection Regulation
3	Do	III of 1109	The Cochin Income-tax Amendment Regulation
4	Do	IV of 1109	The Cochin Kuries Amendment Regulation
5	Do	V of 1109	The Cochin Municipal Amendment Regulation
6	Do	VI of 1109	The Cochin Village Panchayat Amendment Regulation
7	Do	VII of 1109	The Cochin Municipal Amendment Regulation
8	Do	VIII of 1109	The Cochin Penal Code Amendment Regulation
9	Do	IX of 1109	The Cochin Municipal Amendment Regulation
10	Do	X of 1109	The Validating and Indemnity Regulation
11	Do	XI of 1109	The Cochin Tea Cultivation Restriction Regulation
12	Do	XII of 1109	The Cochin Sea Customs Regulation
13	Do	XIII of 1109	The Cochin Matches Excise Duty Regulation

(3) Yes.

(4) Rules have been framed under a large number of Regulations. It is not possible to give a complete list.

(5) A list of Regulations not available for sale in the Press is appended (*Appendix V.*)

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XVI.—List of non-budgetted works taken up in the year 1108 M. E.

Serial No.	Name of Panchayat	Name of work	Amount Rs.	A.	P.	Remarks
140	Panjal	Well—Attore—rock-blasting	100	0	0	
141	Do	Well—Sy. 848—Nedumpura	350	0	0	
142	Do	Road to Pynkulam school	500	0	0	
143	Do	Nedumpura road work	50	0	0	
144	Chelakara	Land acquisition—lane—Thonnurkara	4	14	2	
145	Do	Land-slip—Kurumala	50	0	0	
146	Palayannur	Monkeys—transportation of	204	15	9	
147	Do	Land acquisition—pathway	11	13	0	
148	Do	do tank bund	26	6	0	
149	Do	Temporary foot bridges	35	0	0	
150	Kondazhi	Redemarcation—Sy. 888	3	0	0	
151	Do	Koottilmukku well	265	0	0	
152	Thiruvilluamala	Well—Chetties—Paramelpadi	25	0	0	
153	Vadakarapathy	Well—Velanthavalam	275	0	0	
154	Eruthempathy	Well—Moongalmada	650	0	0	
155	Do	Eruthempathy Branch road-repair of	100	0	0	
156	Kolinjampara	Bailing out water—well—Travellers' Bungalow	10	0	0	
157	Nalleppilli	Well—Kothamangalam	400	0	0	
158	Pattancheri	Chakirikuzhi Tank	35	0	0	
159	Do	Pattancheri Panchayat Office and Moopankulam wells	60	0	0	
160	Do	Vadakkekulam—repair of	51	0	0	
161	Nemmara	Well—Kombakallu	450	0	0	
162	Ayilur	Parapet wall—well—Ayilur	35	0	0	
163	Do	Land acquisition—footpath	217	7	0	
164	Mundathikode	Culvert—junction of Athanical road	95	0	0	
165	Do	R. C. posts—well—Mundathikode	13	0	0	
166	Do	Fencing—breached portion—Athanical road	1	0	0	
167	Choondal	Foot bridge—Parathodu	30	0	0	
168		Chowallur and Parappukavu chiras—maintenance of	30	0	0	
169	Panjal	Thanisseri bridge	25	0	0	

APPENDIX IV.

R. O. C. No. 314/07.

Report on the audit ofthe Account Registers of the Office of the Registrar of Co-operative Societies for the year 1105.

Officers responsible.—

M. R. Ry. R. A. Gayatrinatha Ayyar Avl. Registrar.

Head Clerks.—

Messrs. (i) K. A. Sankara Menon from 1—1—1105 to 22—2—1105 and from 16-4—1105 to 17—11—1105

(ii) T. V. Rengaswami Ayyar from 23—2—1105 to 15—4—1105

and (iii) N. N. Dharmaraja Ayyar from 18—11—1105 for the remaining part of the year.

2. The audit was conducted in Chingam 1107.

3. *General cash book.*—A register in Form No. 20 A, C. A. C., Vol. I has to be maintained to record all transactions unconnected with permanent advance, pay and travelling allowance. Please see Article 62-A, C. A. C., Vol. I. No such register has been maintained till the end of 1106. Hence it is not known whether there were any miscellaneous receipts and payments during the year. A register in proper form (in manuscript) is however being maintained from the beginning of the current year as instructed.

4. *Acquittance rolls and undisbursed salary and T. A. Register.*—The acquittance rolls were checked with reference to the office copies of pay and T. A. bills and the following remarks are called for.

a. Article 47 C. A. C., Vol. I enjoins that the Head of the office should examine the acquittance roll after all disbursements are made, to see that proper acquittances have been taken and initial it after the last entry. This has not been done in any month except for that of Karkadagam 1105.

b. Again, under Article 48, C. A. C., Vol. I, a register of undisbursed salary is to be maintained, in Form No. 17 C. A. C. Though one in manuscript is maintained, the entries therein do not appear to have been made regularly on the date of occurrance of each. For instance, theentry on 2—6—1105 is written up after the entry of 1—7—1105. Similarly that of 17—9—1105 is made after that of 1—10—1105. This register also does not show signs of having beenseen by the Registrar.

c. Stamped acquittances were wanting in the following cases.—

i The acquittance given by K. S. Koru on 2—3—1105 for the pay amounting to Rs. 23—10—0 (Rs. 5—5—0 from the permanent establishment pay bill and Rs. 18—5—0 in the Temporary Establishment bill).

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ii The acquittance given by K. P. Narayanan Nambiyar on 2—3—1105 for the amount of Rs. 25 received by him Rs. 18—5—0 from the permanent establishment and (Rs. 6—11—0 from the Temporary Establishment bill).

iii The acquittance given by K. S. Koru on 1—5—1105 for the amounts received as pay on bills viz., Rs. 22—8—0.

iv The acquittance given by K. P. Narayanan Nambiyar on 1—5—1105 for Rs. 25.

v The total amount of T. A. paid to K. A. Sankara Menon on 21—12—1105 was Rs. 29—5—0 (Rs 17—11—0 as acting Inspector and Rs. 11—10—0 as office clerk). There was no stamped acquittance.

vi. Do of peon C. Krishnan Nayar on 30—12—1105 amounts to Rs. 21—14—0. No stamped acquittance was taken.

The fact that 2 acquittances are given for the amounts received on the same day for different claims does not dispense with the necessity of a stamped acquittance if the amount received exceeded Rs. 20 though the amounts may be that of 2 or 3 bills. These omissions were however got supplied at the time of inspection and instructions given for future guidance.

d. The separate receipt endorsed by Mr. K. S. Narayana Ayyar for the T. A. of his peon cashed on 3—1—1105—was dated 6—1—1105. The date is seen altered into 3—1—1105 without any attestation. It seems that the date is altered so as to avoid the necessity of bringing the amount to the undisbursed salary and T. A. register. This was irregular.

e. It is observed that in the T. A. acquittances, the acquittances given are only for the net amount they receive not taking into account the audit recoveries of excess payments made in previous months. The acquittance should be for the gross amount. The following are some of the instances of the kind.

i. The receipt of Mr. K. Narayana Menon for his T.A. cashed on 14—2—105 is only for Rs. 13—12—0 against the gross sum of Rs. 14.

ii. do do for his T. A. for Kumbham 1105 is only for Rs. 25—13—6 against the gross amount of Rs. 26-5-6.

iii. do of the amounts of the T. A. bill cashed on 11—4—105, 17—9—105, 27—9—105 of K. Narayana Menon, K. A. Sankara Menon, etc., etc.

f. The amount of the T. A. bill cashed on 30—12—105 of T. Narayana Marar is seen sent by R. T. R. only on 4—1—106; but it is not brought to the undisbursed salary and T. A. register.

g. The acquittance of T. V. Rengaswamy Ayyar for the House rent allowance paid to him on 2—12—105 is taken in T. A. acquittance instead of in the pay acquittance.

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5. *Service books.*—(a) The exemption, if any, obtained in the case of the following officers is not seen noted in the service books.

i. K. P. Narayanan Nambiyar
ii. C. K. Ravi Varma Thampan
iii. K. Narayana Menon.

The orders exempting them from age-bar may be noted in their respective service books. If no exemption has been obtained, it may be obtained and noted in their books.

(b) The officer's signature in column 7 is wanting in the following service books for several entries.

i. N. N. Dharmaraja Ayyar, for the entries made since 1099.

ii. V. K. Virkkey, for the entries made since 1095. The quinquennial attestation also is wanting in his service book.

iii. K. A. Sankara Menon, for the entries made since 18th Mithunam 1105.

iv. P. Krishnan Nambiyar—The quinquennial attestation is wanting. The officer's signature also is wanting for that made in 1100.

v. C. K. Ravi Varma Thampan.—The various entries made in the service book from 1st Medam 1090 to 3rd Kumbham 1092 have not been attested by the Stamp Superintendent. The omission may be got supplied. His service in the Huzur ended on 18—8—95 by transfer to this Department. His service in this Department is shown to have begun only from 23—8—95. The interim period of 4 days is presumed to be transit; but it is not so noted. This may be noted, if it is so, after verification.

vi. C. Krishnan Nayar, peon.—His date of birth is not noted in the service book. Hence it could not be verified—Whether he requires exemption from age-bar. The omission may be supplied.

vii. T. Narayana Marar.—The date of termination of the appointment and the reason for it have not been noted against the entries on 29—8—105 and 6—1—1097. The reason for the termination of his appointment as Head clerk on 15-11-99 also is not noted.

6. *Permanent advance and contingent register.*—a It is seen that the permanent advance and contingent registers are written up only at the time of the recoupment of the permanent advance instead of being written up from day to day as the expenditures are incurred. Vide Article 55 C. A. C., Vol. I. The amounts of the 27 sub-vouchers of Chingam 1105 for Rs. 35—8—0 purported to have been paid for the expenses incurred on various dates ranging from 1 to 31 of Karkadagam

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1104 are noted as paid in the permanent advance and contingent register as only on 8th Chingam 1105 and the same is recouped on the same date. Similarly the vouchers for the expenditures incurred in Chingam 1105 on various dates are noted in the registers only on 19th Kanni 1105 when it is recouped. This is the practice seen followed in every month. It is not clear therefore how the Registrar incurs the expenditure since no sort of advance is seen given for the purpose. Again, the expenditure on account of postage stamps said to have been incurred from 16th Karkadagam 1104 to 26th Chingam 1105 for 11annas is noted in the permanent advance and contingent register as expenditure incurred on 19th Kanni 1105 when it was recouped.

(b) Again, Article 57, C. A. C., Vol. I enjoins that every officer must exercise the same vigilance in respect of petty contingent expenses as he would do, if spending his own money. It is, however seen that strict economy is not exercised in the matter of contingent charges especially under that of tour charges by the Registrar. Thus payments are often seen made towards carriage of records from Head-quarters to Stations near by and back the same day even when peons accompany the Registrar, and often payments also were found to be excessive. It is hoped that the Registrar would exercise more vigilance in regard to the disbursement of the various items of contingent charges in future.

(c) In Karkadagam 1105 the sub-vouchers were not numbered serially. The amounts spent as per vouchers 1 to 16 were recouped on 21—12—1105. The vouchers of the subsequent dates from 22—12—1105 are again numbered afresh from 1 to 6. The voucher numbers should be continuous throughout a month.

(d) There are several overwritings in the registers. Vide the entries made in the Permanent Advance Register in Chingam 1105. This should be avoided.

(e) Kerosene oil by tins are being purchased very often. It may be stated how the empty tins were disposed of. The empty tins may be sold in auction and the proceeds credited.

(f) The rules regarding the contingent expenditure mentioned in Chapter VI in C. A. C. Vol. I may be strictly followed.

7. *Register of Security Deposits.*—There is no officer in this department who has to furnish any security and hence no such register is maintained.

8. *Departmental Accounts.*—The Registers prescribed in Article 20 C. A. C., Vol. I have been maintained.

9. *Keeping up codes.*—Only 68 lists of corrections were seen pasted in the C. A. C. and C. S. R. against 72 in the C.A. C. and 70 in the C. S. R. The missing slips also may be pasted

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and the codes made up to date so that the Department may no commit mistakes for want of information regarding Code rules.

10. *T. A. Allotment Register.*—A register in form No. 19—A, is maintained for checking the progressive expenditure against the allotment under T. A. This calls for no special remarks.

11. *Advances.*—(a) The outstanding balance as per the plus and minus memo of Edavamaccounts of this office is Rs.1,421-7-3, and this agrees with the book balance of the Registrar's office. The following are the outstanding items.—

		Rs.	A	P.
1.	Azhical Vala Society No. 35	575	0	0
2.	Elankunnapuzha Vala Society No. 54	246	7	3
3.	Mulavucad Pulya Society	600	0	0
	Total	1,421	7	3

The accounts of the advances given to various other Societies have already been closed long ago and hence those were not checked.

(b) The following special remarks are called for.—

(i) The balance shown as outstanding against the Azhical Vala Society No. 35 is not correct. The sum of Rs. 25 remitted on 18—10—1098 by the Society is credited under principal when the interest itself, on the sum of Rs. 400 advanced, from 1—1—1094 was in arrears. This sum should not have been then credited under principal when the interest was due, thus reducing the principal and interest there on for the subsequent instalments. The procedure adopted was therefore wrong. Therefore the sum of Rs. 25 credited under Principal should be retransferred to interest and the Principal raised by the same amount. The outstanding balance then would be Rs. 600 against Rs. 575.

Again the recovery of whole advance, viz., Rs. 400 given in 1092 and Rs. 200 given in 1093 should have been completed by 24th Mithunam 1097 and 15th Vrischigam 1098 respectively. But the whole amount is still outstanding.

ii. Similarly the outstanding shown against the Elankunnapuzha Vala Society No. 54 is Rs. 246—7—3 at the end of 1105. Here also the remittances made at times, when both principal and interest were in arrears over due, the whole amount is credited to Principal. As a result of which the Principal is reduced and the interest to be remitted for the subsequent instalments is affected.

The correct amount outstanding against the Society should be Rs. 323—15—8 as shown in detail in the statement herewith attached, when the amount remitted at times are set off towards

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interest due till that date instead of crediting them under Principal as was done. An extract of the Advance register regarding the above two Societies maintained in the Registrar's office is also herewith attached for reference.

Here also the recoveries should have been closed long ago as on 32nd Karkadagam 1099. The Registrar may be ordered to take urgent and prompt action in the matter of recovering these advances.

iii. The adance of Rs. 600 to the Mulavukad Pulaya Society was made only in 1106 and hence it becomes due only from 1107.

Elankunnapuzha Vala Society No. 54.

				Rs.	A.	P.
I.	Interest on Rs. 500 advanced in 93 at 6 per cent till 31—12—93			1	14	8
	Do from 1—1—94 to 9—11—94 at 7½ per cent			32	3	0
			Total	Rs. 34	1	8
	Amount remitted on 9—11—94	175	0 0			
	Deduct the interest due	34	1 8			
	Balance to be credited to Principal	140	14 4			
	he Principal on 9—11—94—Rs. 500—Rs. 140—14—4 or Rs. 359 1 8					
II.	Interest at 6 per cent on Rs. 359 1 8 from 9—11—94 to 3—1—95	Rs. 3	4 6			
	Remitted on 3—1—95	30	2 0			
	Excess remittance	26	13 6			
	Deduct this excess Rs. 26 13 6 from the Principal of Rs. 359 1 8 or Rs. 332 4 2					
	(Principal on 3 1 95)					
III.	Interest on Rs. 332 4 2 from 3—1—95 to 4—1—96 at 6 per cent			Rs. 19	15	3
	Remitted on 4—1—96			19	12	0
			Balance interest due	0	3	3
IV.	From 4—1—96 to 8—1—98 interest on Rs. 332 4 2 at 7½ per cent			Rs. 50	1	8
			Balance interest due	0	3	3
				50	4	11
			Remitted on 8—1—98	39	0	0
			Balance interest due	11	4	11

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		Rs.	A.	P.
V. Interest on Rs. 332 4 2 at 7½ per cent from 8—1—98 to 7—1—99		24	14	7
Balance due		11	4	11
		36	3	6
Amount remitted		44	8	0
Excess remittance		8	4	6
Deduct the excess of Rs. 8 4 6 from the Principal of Rs. 332 4 2 or Rs. 323 15 8 (on 7—1—99)				
VI. Interest on Rs. 323 15 8 from 7—1—99 to 20—7—101 at 7½ per cent	Rs.	61	11	0
Amounts remitted in these periods		53	8	9
Balance interest		8	2	3

The outstanding balance from 20—7—101 onwards is Rs. 323 15 8.

(Sd.)
Comptroller of Accounts.

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Amount due						Collection							Balance		Remarks
Due date			Principal Rs. A. P.		Interest Rs. A. P.	Name of Society	Name of Treasury	Date		Principal Rs. A. P.		Interest Rs. A. P.	Principal	Interest	
							ELANKUNNAPUZHA VALA SOCIETY No. 54								
Rs. 500															10
31	12	93	.. ..	1	14 8	..	Cochin-Kanayannur	3	1 95	.. ..	1	10 8			618
							Trichur	30	10 95	.. .. ..	...	4 ..			
31	12	94	.. ..	30	.. .	...	Cochin-Kanayannur	9	11 94	175	..	... ..			
32	12	95	100	30	... ..	..	Trichur	3	1 95	.. ..	25	12 ...		Interest on Rs. 500 till 9—11—94	
											2	11 4		do on Rs. 325 from 9—11—94 to 3—1—95	
32	12	96	100	24	.. ..	...	..	4	1 96	.. ..	19	8 ..			40
32	12	97	100	18	.. ..	...	do	8	1 98	... .	39	... ..		Includes penal interest on	
32	12	98	100	12	.. ...	..	do	7	1 99	25	19	8 ...		Interest up to end of 98	190
32	12	99	100	6	... ..	..	...	2	1 01	14	...	... ...			Ch. 21
			..		..	..	..	7	5 01	14 8 9	...	.. ..			Ch. 169
			...		..	...	..	20	7 01	25	..	.. ...	246 7 3		Ch. 758
			...			..	Cochin-Kanayannur	8	11 06	... .	80	... ...			Ch. 273

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Due date	Amount due: Principal Rs. A. P.	Amount due: Interest Rs. A. P.	Name of Society	Collection: Name of Treasury	Collection: Date	Collection: Principal Rs. A. P.	Collection: Interest Rs. A. P.	Balance: Principal Rs. A. P.	Balance: Interest Rs. A. P.	Remarks
				AZHICAL VALA SOCIETY No. 35.						
Rs. 400										
31 12 92	... .	2 8 ...		Trichur	32—12/92	.. ..	2 8 ..	..	...	973 .. ...
24 11 94	100	21 8 ...		...	30—10/99	... .	21 8 ..	..	..	610 .. ...
24 11 95	100	18		...	do	.. ..	3 8 ..			
24 11 96	100	12		...	18—10/98	25	. ... ..	375	..	.. ..
24 11 97	100	6								
				AZHICAL VALA SOCIETY.						
Rs. 200										
14 3 93										
32 12 93	.. ..	8 8 ...		Trichur	1 1 94	...	8 8 ...	..	..	10
32 12 94	... . ..	12		..	..	..	.. .. ..	..	..	..
15 4 95	50	3 8 ...		..	..	...	.. ..	...	...	..
15 4 96	50 ..	1		...	..	...	.. ..	...	...	..
15 4 97	50	6		...	..	...	.. ..	..	...	..
15 4 98	50	3		...	..	...	.. ..	...	..	...

Report on the audit of the accounts and registers of the Office of the Registrar of Co-operative Societies for the year 1106.

Officers responsible:—

M. R. Ry. R. A. Gayathrinatha Ayyar Avergal, Registrar.

Head clerks:—

Messrs. (1) N. N. Dharmaraja Ayyar from 1st Chingam 1106 to 16th Makaram 1106.

and (2) K. S. Narayana Ayyar from 16th Makaram 1106 for the remaining part of the year.

2. The audit was conducted in Makaram 1107.

3. *General cash book*:—As stated in the last report a book in proper form is being maintained from 1st Chingam 1107 only.

4. *Acquittance rolls, Undisbursed salary and T. A. Registers*:—The Acquittance rolls were checked with reference to the Office copies of the pay and T. A. bills. The amounts of pay and T. A. drawn and not disbursed on the same date have not been taken into the undisbursed salary register always. For instance (i) Arrear pay bill cashed on 12th Thulam 1106. The amounts due to K. Narayana Menon, T. Narayana Marar, Peons T. Sankunni Nayar and Govinda Menon were not paid on the same date— but it is not shown in the undisbursed salary Register.

(ii) Dhanu pay bill cashed on 1st Makaram 1106. The pay of Mr. Virkey was paid only on 2nd Makaram 1106 but not taken into the undisbursed salary register.

(iii) Meenam pay cashed on 29th Meenam 1106. The pay of Mr. T. Narayana Menon was paid only on 31st Meenam 1106 but not shown in the undisbursed salary register. Similar omissions may be avoided in future.

The date on which the pay and T. A. of certain officers now being sent by Remittance Transfer Receipt may be noted in the acquittance roll.

The Office copies of bills contain in many cases numerous corrections and overwritings. These may in future be attested by the Head of the Department.

5. *Service Books*:—The service books of Messrs. Thampan and Koru were not available. It is stated that the book of the former has been sent to the Stamp Superintendent for certain attestations and that of the latter has not been received back from the Director of Public Instruction. The others call for no special remarks.

6. *Permanent Advance and Contingent Registers*:—The registers are not written up daily. A little more care by way of economy in contingent charges requires to be exercised. The rules on contingent charges were not being acted up to. These were dealt with elaborately in my last report. It is hoped that in the light of the last audit instructions, the rules on the subject would be strictly followed in future.

7. *Register of Security Deposits*:—There is no Officer in this Department who has to furnish any security and hence no register is maintained.

8. *Departmental Accounts*:—No remarks.

9. *Keeping up of Codes*:—These have been correctly maintained.

10. *T. A allotment Register*:—No remarks.

11. *Advances*:—The following are the outstanding amounts as per the register.

		Rs.
(i)	Azhikkal Vala Society No. 35	575— 0— 0
(ii)	Elamkunnapuzha Vala Society No. 54	246—7—3
(iii)	Mulavukad Pulaya Society	600—0—0
	Total	1,421—7—3

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1. A perusal of the file shows that the Central Co-operative Bank are arranging to get a usufructuary mortgage of all the remaining properties of the Azhikkal Vala Society and of the members thereof with the condition that the non clearance of the debts within five years would entitle the Central Bank to sell the mortgaged properties and credit the amounts towards a large loan of more than Rs. 16,000 (including interest) due to the Bank. It seems that the Registrar was expecting the repayment of the *Government loan* by the Central Bank at the time of disbursement of their loan of Rs. 15,000 to the society. This was not done. The Trichur Sirkar Vakil seems to be of opinion that Government cannot claim any priority of right for their dues over the Central Bank. This loan has been overdue for about 9 years. If prompt action is not taken Government may stand to lose the advance made by them (vide *my last report* Huzur Dis. 3407/07, Development Department). The Registrar has addressed the Land Revenue Department in the matter.

2. The loan to the Elamkunnapuzha Vala Society adverted to by me in *my last report* is also a long pending loan which ought to have been recovered in full in 1099. It is now 8 years and vigorous action has to be taken to safeguard the advance made by the Government.

3. The other remaining advance is to Mulavukad Pulaya Society. The first instalment of recovery was on 1st Makaram this year. No amount is seen remitted so far; but the Registrar has already taken action in this matter.

General:—The audit of 1105, being the first audit, was conducted only early this year (1107) and the instructions issued therein were received by the Registrar only this year. Errs and irregularities noticed in the audit of 1105 accounts were therefore found in the accounts of 1106 also.

APPENDIX IV—A.

Ref. on C. No. 1150/08.

Office of the Registrar of
Co-operative Societies,
Trichur,
1st Dhanu 1108.

Dated——————
15th December 1932.

From

M. R. Ry. R. A. GAYATRINATHA AYYAR Avl.,
B. A.,
Registrar of Co-operative Societies,
Cochin Government.

To

The Secretary to the Diwan,
Development Department.

Sir,

Subject:——Efficiency Audit—Audit Notes—remarks.
Reference:—Official Memorandum dated 1st December 1932, No. D—4—6212/08.

I have the honour to note below my remarks on the several points referred to in the notes :—

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